

STATE OF COLORADO

**DEPARTMENT OF PERSONNEL &
GENERAL SUPPORT SERVICES
DIVISION OF FINANCE AND PROCUREMENT
OFFICE OF THE STATE CONTROLLER**

1525 Sherman Street, Suite 250
Denver, Colorado 80203
Phone (303) 866-3281
FAX (303) 866-4233



Bill Owens
Governor

Troy A. Eid.
Executive Director

Arthur L. Barnhart
State Controller

September 20, 2001

Kenneth Conahan, Director
Joint Budget Committee
200 E 14th Avenue, 3rd Floor
Denver, Colorado 80203

Nancy McCallin, Director
Office of State Planning and Budgeting
114 State Capital
Denver, Colorado 80203

In accordance with CRS 24-30-207(3), attached is the report of uncommitted reserves as of June 30, 2001. This report shows the excess uncommitted reserve for every cash fund that has an uncommitted reserve greater or equal to \$50,000. The total excess uncommitted reserves at fiscal year end totaled \$21.7 million. This is an increase from the previous year by approximately \$2.9 million. This report is currently being reviewed by the State Auditor's Office and is subject to revision based on their findings.

If you have any questions regarding the information in this report please contact Karoline Clark at 303-866-3811.

Sincerely,

Arthur L. Barnhart
State Controller

Attachment

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
Department of Agriculture												
DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	139,872	0	0	56,941	66,557	39,534	20,208	119,664	6,523	113,141
DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	135,451	0	0	84,257	93,401	71,263	13,261	122,190	200,000	0
DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	374,863	64	0	1,999,456	2,024,842	2,017,580	4,699	370,100	332,901	37,199
Total, Department of Agriculture			650,186	64	0	2,140,654	2,184,800	2,128,377	38,168	611,954	539,424	150,340
Department of Education												
DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	557,238	2,544	0	1,460,801	1,460,801	1,745,955	0	554,694	288,083	27,887
Total, Department of Education			557,238	2,544	0	1,460,801	1,460,801	1,745,955	0	554,694	288,083	27,887
Department of Health Care Policy and Finance												
DEPT OF HLTH CARE POLICY & FIN	11G	CHILDREN'S BASIC HEALTH PLAN	16,042,016	0	0	178,519	44,704,860	32,515,863	15,977,956	64,060	5,365,117	0
Total, Department of Health Care Policy and Finance			16,042,016	0	0	178,519	44,704,860	32,515,863	15,977,956	64,060	5,365,117	0
Department of Higher Education												
STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	404,310	305,599	0	1,013,060	1,213,140	1,205,290	16,280	82,431	198,873	0
CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	2,079,263	1,243,244	0	13,187,061	35,399,074	37,363,757	524,581	311,438	6,165,020	0
CU - COLORADO SPRINGS	31X	CURRENT FUNDS UNRESTRICTED	2,238,534	312,571	0	19,471,556	42,033,618	40,529,612	1,033,784	892,179	6,687,386	0
CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	567,967	89,219	0	1,249,173	2,544,993	2,377,868	243,761	234,987	392,348	0
CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,920,431	866,665	0	4,858,626	9,338,335	7,514,435	505,504	548,262	1,239,882	0
CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	7,853,425	455,742	0	3,721,629	24,885,617	23,125,456	6,291,364	1,106,319	3,815,700	0
COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS UNRESTRICTED	5,474,426	5,327,465	0	118,138,494	291,123,736	283,803,448	87,354	59,657	46,827,569	0
COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	16,246,512	4,484,542	0	21,212,329	89,594,997	89,851,082	8,977,230	2,784,740	14,825,429	0
FORT LEWIS COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,501,129	13,717	0	12,873,664	30,837,796	31,119,834	866,471	620,941	5,134,773	0
FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	631,344	148,107	0	1,501,994	3,927,659	4,006,957	298,440	184,797	661,148	0
UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	1,125,526	417,178	0	10,494,916	27,768,961	28,081,080	440,637	267,711	4,633,378	0
METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	391,398	24,889	0	30,097,125	71,905,132	72,692,232	213,100	153,409	11,994,218	0
METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	580,707	8,932	0	3,261,711	3,411,129	3,154,855	25,046	546,729	520,551	26,178
FRONT RANGE COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,644,656	1,308,766	0	16,623,196	40,755,780	38,864,321	791,016	544,874	6,412,613	0
MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	828,185	217,298	0	1,731,523	6,316,063	6,149,458	443,415	167,472	1,014,661	0
OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	429,514	146,199	0	1,775,409	6,434,195	6,417,061	205,139	78,176	1,058,815	0
PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	667,353	280,894	0	6,399,147	19,289,058	19,160,621	258,251	128,208	3,161,502	0
RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	720,802	564,381	0	9,655,053	20,889,023	21,283,531	84,122	72,299	3,511,783	0
LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	261,496	22,521	0	867,443	2,485,635	2,043,325	155,577	83,398	377,149	0
NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,723,690	357,647	0	3,630,306	11,086,111	11,189,368	918,713	447,330	1,846,246	0
NORTHWESTERN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,466,384	34,479	0	1,714,012	8,303,571	8,231,590	1,929,914	501,991	1,358,212	0
UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	6,770,884	324,357	0	33,160,914	81,749,810	79,911,458	3,831,564	2,614,963	13,185,391	0
UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	2,194,432	287,789	0	1,206,419	12,623,761	12,668,031	1,724,430	182,213	2,090,225	0
COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS UNRESTRICTED	903,007	301,284	0	24,331,868	59,133,768	58,865,132	354,131	247,592	9,712,747	0
COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	179,562	0	0	526,630	1,669,889	1,847,197	122,934	56,628	304,788	0
PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	190,548	648	0	538,335	538,335	503,015	0	189,900	82,997	106,903
Total, Department of Higher Education			60,995,535	17,544,133	0	343,241,593	905,259,186	891,960,014	30,342,759	13,108,643	147,173,402	133,081
Department of Human Services												
DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	62,606	0	0	470,260	472,832	410,227	341	62,265	67,687	0
DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	134,510	0	0	283,496	324,280	293,845	16,917	117,593	48,484	69,109
DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	788,407	469,572	0	598,805	1,374,108	1,328,285	179,894	138,941	219,167	0
COLO. MENT HEALTH INST F LOGAN	516	WORK THERAPY	58,730	2,647	0	191,300	213,024	314,285	5,719	50,364	51,857	0
Total, Department of Human Services			1,044,253	472,219	0	1,543,861	2,384,244	2,346,642	202,871	369,163	387,196	69,109
Judicial Department												
JUDICIAL	286	MEDIATION CASH FUND	123,250	0	0	690,077	690,117	667,890	7	123,243	110,202	13,041
Total, Judicial Department			123,250	0	0	690,077	690,117	667,890	7	123,243	110,202	13,041
Department of Labor and Employment												
DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	199,369	0	0	113,373	113,373	84,592	0	199,369	145,000	54,369
DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	84,916	0	0	205,265	205,265	318,450	0	84,916	52,544	32,372
DEPT OF LABOR AND EMPLOYMENT	142	WORKMENS' COMPENSATION CASH	10,565,326	0	0	15,639,436	16,612,621	11,805,589	618,928	9,946,398	1,947,922	7,998,476
DEPT OF LABOR AND EMPLOYMENT	143	WORKMENS' COMP COST CONTAINMNT	188,100	0	0	276,508	281,710	247,319	3,473	184,627	40,808	143,819
DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	115,615	0	0	124,535	124,535	178,881	0	115,615	29,515	86,100
Total, Department of Labor and Employment			11,153,326	0	0	16,359,117	17,337,504	12,634,831	622,401	10,530,925	2,215,789	8,315,136

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
Department of Law												
DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	862,895	0	0	86,385	176,218	197,983	439,889	423,006	32,667	390,338
DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,668,800	260	0	230,196	351,526	728,514	575,900	1,092,640	120,205	972,435
DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	55,532	0	0	140,035	140,035	139,775	0	55,532	23,063	32,469
Total, Department of Law			2,587,227	260	0	456,616	667,779	1,066,272	1,015,790	1,571,177	175,935	1,395,242
Department of Local Affairs												
DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	0	0	19,158	19,158	19,157	0	60,000	60,000	0
DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,438,177	0	0	2,023,091	2,159,288	2,307,216	90,713	1,347,464	380,691	966,773
Total, Department of Local Affairs			1,498,177	0	0	2,042,249	2,178,446	2,326,373	90,713	1,407,464	440,691	966,773
Department of Natural Resources												
DIVISION OF WILDLIFE	410	WILDLIFE CASH FUND	46,718,967	529,120	23,595,782	54,643,338	75,501,756	86,470,832	6,241,927	16,352,138	14,267,687	0
DIVISION OF WILDLIFE	418	COLORADO OUTDOORS MAGAZINE	270,806	111,497	0	500,021	525,913	413,152	7,843	51,466	100,000	51,466
DIVISION OF WILDLIFE	421	RKY MTN SHEEP & GOAT LICENSE	475,094	0	0	95,580	95,580	13,751	0	475,094	2,269	472,825
DIVISION OF WILDLIFE	422	WATERFOWL STAMP	464,633	0	412,252	178,819	178,819	166,383	0	52,381	27,453	24,928
DIVISION OF WATER RESOURCES	163	WATER DATA BANK	96,819	0	0	66,448	69,358	8,936	4,062	92,757	1,474	91,282
DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	133,878	0	0	428,235	437,523	402,402	2,842	131,036	66,396	64,640
DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	70,183	0	0	37,276	37,276	35,000	0	70,183	5,775	64,408
OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	1,374,738	943	0	2,832,127	4,386,610	3,657,864	486,832	886,963	325,761	561,202
COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	951,763	2,770	0	491,955	2,587,907	2,538,571	768,592	180,401	418,864	0
PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	1,577,395	108	0	12,815,558	14,315,645	13,201,424	165,278	1,412,009	2,178,235	0
PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	142,023	0	0	499,156	521,141	627,556	5,991	136,032	103,547	32,485
PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	65,761	0	0	71,508	71,508	74,403	0	65,761	12,276	53,485
PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	1,691,956	0	1,463,838	1,172,947	1,258,566	951,281	15,519	212,599	156,961	55,638
MINED LAND RECLAMATION DIV	256	MINED LAND RECLAMATION FUND	425,874	0	0	1,003,664	1,460,495	1,195,425	133,210	292,664	197,245	95,419
Total, Department of Natural Resources			54,459,890	644,438	25,471,872	74,836,632	101,448,097	109,756,980	7,832,096	20,511,484	17,863,945	1,567,778
Department of Military Affairs												
DIVISION OF NATIONAL GUARD	159	REAL ESTATE PROCEEDS	467,795	0	0	8,640	76,732	106,964	415,121	52,674	17,649	35,025
Total, Department of Military Affairs			467,795	0	0	8,640	76,732	106,964	415,121	52,674	17,649	35,025
Department of Personnel												
OFFICE OF THE STATE CONTROLLER	281	SUPPLIER DATABASE CASH FUND	370,579	0	0	189,207	189,207	165,863	0	370,579	27,367	53,890
CENTRAL COLLECTIONS	601	CENTRAL SERVICES	453,751	151,955	0	399,931	1,443,631	1,302,911	218,189	83,607	214,980	0
HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	1,160,073	0	0	379,740	2,880,682	3,154,606	1,007,149	152,924	520,510	0
Total, Department of Personnel			1,984,403	151,955	0	968,878	4,513,520	4,623,380	1,225,338	607,110	762,858	53,890
Department of Public Health and Environment												
DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	212,068	0	0	1,514,865	1,743,473	1,745,014	27,807	184,261	287,927	0
DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	296,771	0	0	2,777,438	2,777,438	2,835,617	0	296,771	467,877	0
DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	318,320	0	0	1,264,427	1,295,497	1,284,527	7,634	310,686	211,947	98,739
DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	616,916	4,000	0	1,861,061	1,893,824	1,730,034	10,603	602,313	285,456	316,857
DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	51,777	0	0	195,753	195,753	155,463	0	51,777	25,651	26,126
DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	77,877	0	0	106,525	106,525	103,296	0	77,877	17,044	60,833
HEALTH-HAZARDOUS MATERIALS	117	SOLID WASTE MGMNT RESERVE	642,336	0	0	1,150,968	1,150,968	1,231,086	0	642,336	203,129	439,207
HEALTH-HAZARDOUS MATERIALS	126	HAZ WASTE FEES	126,462	0	0	1,650,357	1,650,357	1,554,867	0	126,462	256,553	0
HEALTH-HAZARDOUS MATERIALS	279	HAZARDOUS WASTE COMMISSION FND	102,202	0	0	137,438	137,438	91,155	0	102,202	15,041	87,161
HEALTH - CONSUMER PROTECTION	266	FOOD PROTECTION CASH FUND	85,385	0	0	418,065	433,608	370,709	3,061	82,324	61,167	21,157
HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	157,869	0	0	48,950	74,152	135,690	53,655	104,214	22,389	81,825
HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	996,484	0	0	4,281,179	4,397,814	4,805,009	26,428	970,056	792,826	0
Total, Department of Public Health and Environment			3,684,467	4,000	0	15,407,026	15,856,847	16,042,467	129,188	3,551,279	2,647,007	1,131,905
Department of Regulatory Agencies												
DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	346,869	3,132	0	3,002,718	3,120,867	3,260,783	13,013	330,724	538,029	0
PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	1,036,628	2,492	0	8,905,690	9,204,772	8,221,301	33,601	1,000,535	1,356,515	0
PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,967,897	550	0	99,416	2,082,138	1,932,707	1,873,412	93,935	318,897	0
PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	59,496	0	0	48,800	48,800	1,612	0	59,496	266	59,230
PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	76,691	0	0	265,620	315,564	311,484	12,138	64,553	51,395	13,158
PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,827,192	0	0	3,294,343	3,428,888	3,788,216	71,697	1,755,495	625,056	1,130,440
PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	353,574	0	0	32,303	32,303	430,658	0	353,574	250,000	103,574
DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	801,125	2,749	0	3,491,332	3,520,542	3,200,747	6,624	791,752	528,123	263,629
ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	384,030	275	53,605	650,411	650,484	531,552	37	330,113	87,706	242,407
BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	216,314	0	145,334	968,163	968,203	717,163	3	70,977	118,332	0

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

			Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
Department/Agency	Fund											
Department of Regulatory Agencies (continued)												
CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	159,133	0	9,814	387,350	387,979	331,754	242	149,077	54,739	94,338
DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	57,922	0	0	878,011	878,047	954,613	2	57,920	157,511	0
ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	378,198	25	0	3,195,374	3,198,341	3,225,527	351	377,822	532,212	0
ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	156,774	2,700	72,429	796,328	799,328	724,528	306	81,339	119,547	0
MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	78,567	500	0	739,685	739,884	776,388	21	78,046	128,104	0
MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	471,960	1,500	80,136	2,147,673	2,148,491	1,793,275	149	390,175	295,890	94,285
RESPIRATORY THERAPY REGISTRATN	189	DIV OF REGISTRATIONS CASH FUND	62,678	0	0	119,960	119,960	57,283	0	62,678	9,452	53,226
NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	1,041,605	3,351	368,433	2,790,524	3,255,642	2,732,659	95,694	574,127	450,889	123,238
PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	181,870	0	27,385	808,872	809,499	781,938	120	154,365	129,020	25,346
PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	174,138	1,250	16,195	88,224	88,224	107,778	0	156,693	17,783	138,910
PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	176,756	25	50,746	1,046,251	1,046,251	1,051,511	0	125,985	173,499	0
AUDIOLOGIST & AND REG. HEARING	189	DIV OF REGISTRATIONS CASH FUND	69,970	0	1,226	95,229	95,229	53,761	0	68,744	8,871	59,873
VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	108,072	870	14,705	310,632	310,632	154,316	0	92,497	25,462	67,035
DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	528,085	667	0	2,522,838	2,522,923	2,513,790	18	527,400	414,775	112,625
Total, Department of Regulatory Agencies			10,715,544	20,086	840,008	36,685,747	39,772,991	37,655,344	2,107,428	7,748,022	6,392,073	2,581,314
Department of Revenue												
REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	709,068	0	0	647,353	674,651	228,131	28,691	680,377	37,642	642,736
REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	463,668	797	0	1,891,336	1,891,336	1,815,848	0	462,871	299,615	163,256
REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	134,064	0	0	1,611,897	1,611,897	1,609,328	0	134,064	265,539	0
REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	55,614	0	0	7,390	7,390	6,276	0	55,614	1,036	54,578
REVENUE - ADMINISTRATION	404	DISTRIBUTIVE DATA PROCESSING	741,583	54,379	0	7,992,659	8,331,102	11,767,787	27,917	659,287	1,941,685	0
Total, Department of Revenue			2,103,997	55,176	0	12,150,635	12,516,376	15,427,370	56,608	1,992,213	2,545,516	860,570
Department of State												
DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	4,716,211	0	0	9,024,700	9,089,642	7,748,198	33,696	4,682,515	1,278,453	3,404,063
Total, Department of State			4,716,211	0	0	9,024,700	9,089,642	7,748,198	33,696	4,682,515	1,278,453	3,404,063
Department of Transportation												
COLO DEPT OF TRANSPORTATION	11R	STATE RAIL BANK FUND	1,013,812	0	0	12,650	12,650	0	0	1,013,812	0	1,013,812
Total, Department of Transportation			1,013,812	0	0	12,650	12,650	0	0	1,013,812	0	1,013,812
Department of Treasury												
TREASURY - OPERATING	406	AIR ACCOUNT	1,136,611	0	0	6,781,084	6,901,842	6,502,239	19,887	1,116,724	1,072,869	43,855
Total, Department of Treasury			1,136,611	0	0	6,781,084	6,901,842	6,502,239	19,887	1,116,724	1,072,869	43,855
Grand Total			174,933,938	18,894,875	26,311,880	523,989,479	1,167,056,434	1,145,255,159	60,110,026	69,617,157	189,276,209	21,762,821

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 1. PURPOSE

Section 24-30-207, Colorado Revised Statutes, requires the State Controller to prepare a report showing the amount of uncommitted reserves credited to each of the State of Colorado's cash funds. This report is prepared in accordance with the statutory definitions and may not agree to financial reports prepared on a GAAP basis. The report must be audited by the State Auditor. The report is to be delivered to the Office of State Planning and Budgeting and to the Joint Budget Committee on or before September 20 of each year.

NOTE 2. CASH FUND DEFINED

Section 24-75-402 (2) (b), Colorado Revised Statutes, defines "cash fund" to mean any fund, other than the state general fund and any federal fund, established by law for a specific program or purpose.

The balances of each fund are generally reported at the fund and agency level except that certain higher education funds have been combined to more accurately reflect the activity in those funds.

NOTE 3. CASH FUNDS EXCLUDED

The following cash funds are specifically excluded from the cash reserves report:

- Any cash fund for which revenue is derived solely from fees, the amounts of which are established by the federal government;
- Any cash fund for which revenue is derived solely from fees set by the Colorado Supreme Court in the exercise of its exclusive authority to regulate the practice of law;
- Any cash fund for which revenue is derived solely from fees set by an enterprise, as defined in Section 24-77-102 (3), Colorado Revised Statutes, or a special purpose authority;
- Any cash fund that is established for capital construction;
- Any cash fund for which the reserve amounts are based on actuarial requirements;
- Any trust funds;
- Any cash fund with uncommitted reserves of less than \$50,000;

- The Petroleum Storage Tank Fund;
- The Hazardous Substance Response Fund;
- The Land and Water Management Fund;
- The Brand Inspection Fund;
- The Colorado State Fair Authority Cash Fund;
- The Highway Users' Tax Fund;
- The State Highway Fund; and
- Any cash fund used to fund a single program if the program has been in existence less than two full fiscal years.

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 2001.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 2001. "Non-monetary" current assets are those that either cannot be converted to cash or are held with the intent of being used rather than converted to cash, including but not limited to consumable inventory and prepaid expenses.

NOTE 6. PREVIOUSLY APPROPRIATED FUND BALANCE

Previously appropriated fund balance is that portion of fund balance that has been appropriated for capital construction or other multi-year purposes.

NOTE 7. FEE REVENUE

Fee revenue means any moneys collected by an entity, except that fee revenue does not include:

- Any moneys collected from sources excluded from state fiscal year spending, as defined in Section 24-77-102 (17), Colorado Revised Statutes;
- Any moneys received through the imposition of penalties or fines or surcharges imposed on any person convicted of a crime;
- Any moneys received through the imposition of taxes;
- Any moneys received from charges or assessments, the amount of which are not determined by the entity;
- Any moneys received from gifts or donations;
- Any moneys received from local government grants or contracts;
- Any moneys received through direct transfers from another entity, enterprise, or a special purpose authority; or
- Any moneys received as interest or other investment income.

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 8. NON-FEE FUND BALANCE

Non-fee fund balance is calculated by subtracting any exempt assets and previously appropriated fund balance from total fund balance and multiplying the result times the ratio of non-fee revenue to total revenue.

NOTE 9. UNCOMMITTED RESERVE

Uncommitted reserve is calculated by subtracting any exempt assets and previously appropriated fund balance from total fund balance and multiplying the result by the ratio of fee revenue to total revenue.

NOTE 10. TARGET/ALTERNATIVE RESERVE

Target reserve is defined as 16.5 percent of Fiscal Year 2000-01 expenditures. In some cases, an alternative reserve is used when there is a reserve limit established by statute.

NOTE 11. EXCESS UNCOMMITTED RESERVE

Excess uncommitted reserve is the amount by which the uncommitted reserve exceeds the target/alternative reserve. The exception to this is where the calculated excess uncommitted reserve amount is reduced by statutorily authorized waivers.

HB01-1400 allowed a waiver of the target reserve requirement for the following funds and amounts: Education Licensure Cash Fund (Fund 293), \$238,724; Supplier Database Cash Fund (Fund 281), \$289,322; Emergency Medical Services Fund (Fund 409), \$396,750; Wildlife Cash Fund (Fund 410), \$2,620,488; and Historical Society Enterprise Fund (Fund 509), \$55,966. This Bill allowed the funds to retain the waiver amounts in excess uncommitted reserves. The waivers were represented in the Cash Funds Uncommitted Reserves Report by reducing the fund's excess uncommitted reserves by the waiver amounts.

Included in the excess uncommitted reserves are amounts that transfer to other funds as directed by statute. The funds and amounts transferred are: Displaced Homemakers Fund (Fund 136), which transfers \$54,369 to the General Fund; the Colorado Outdoors Magazine (Fund 418), which transfers \$51,466 to the Wildlife Cash Fund (Fund 410); and the Oil and Gas Conservation Fund (Fund 170) which transfers \$561,202 to the Environmental Response Fund (Fund 257). These amounts were included as excess uncommitted reserves because the agencies did not transfer these funds until Fiscal Year 2002.